

EXHIBIT A

	GM P/N	Sanden P/N	Contract #	Approximate Dispute Amount	Issue	Current Status
1	20772560	8703E	GM-41863 (JPY) GM-37278 (USD)	\$ 24,256.19	Currency Discrepancy - Contract incorrectly setup with wrong source code	Filed claim with GM disbursements Claim #16748068
2	25825339 / 25825338	3454E / 3455E	GM-41863	\$ 27,349.13	Price Discrepancy	Submitted evidence prior to C11 filing yet still unresolved
3	15020478	7803E 8645R 8645E 8700R 8700E	GM-41863 (JPY) GM-37278 (USD) 08J70-00R 0PH60-003 08J70-00Z 0PH60-004	\$ 23,961.28	Currency Discrepancy - Contract incorrectly setup with wrong source code	GM has yet to correctly receive the parts into their system - Evidence of receipt from GM existing
4	25805685 / 20772570			\$ 800,000.00	Investment amortized in piece price is estimate - final number to be calculated by either projection of future volumes or final number	Need EOL volumes and agreement to the MOU lump sum payment condition to be carried over
5	20772301 - Production 19130591 - Service	8702E - Production 8704 - Service	08J70-010 GM-37278	\$ 159,013.68	xxxxpcs left after EOL - would like to receive obsolesce payment for these in either old or new GM	GM to provide details on how to proceed with filing obsolesce and agree to cover the remaining volume
6	13232305	1603	N1KFU	\$ 473.23	Sample part - delivered but not paid PO was setup in Euro - Sanden remit was to be USD only (No Euro currency setup)	
7	13232308	1606	N1AW10	\$ 1,050.00	Sample part - delivered but not paid	
8	94669748A	A07WV	DM 90040	\$ 1,932.16	GM debited Sandenxx pcs and we are not sure why - all parts were delivered by Sanden	